

Serial No.:	10/710,736	Art Unit:	2811
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### REMARKS

The claims have been amended in view of the Office action and in view of the remarks which follow, they are believed to be in condition for allowance. The specification has been amended to repeat identification of the wells formed in the SOI layer in order to reduce the probability of confusion between the wells and the ground planes therein shown in FIG. 3O below the channel regions 48L/48R. Replacement drawings are submitted to reduce the weight of the shading so that legends shown in the cross sections are more clearly readable.

### Claim Objections

In section 1 of the detailed action, it was stated that in line 12 of claim 1, that there was no antecedent for “the FET.” Thus claim 1 has been amended by deleting the word “the” thereby rendering that ground of rejection moot.

### Claim Rejections - 35 U.S.C. § 112

In section 3 of the detailed action, it was stated that it was ambiguous as to whether the “isolation trench” mentioned in claim 4 was different from the isolation trench mentioned in claim 1. Accordingly, claim 4 has been amended to state “said isolation trench” thereby rendering that ground of rejection moot as well.

### Claim Rejections - 35 U.S.C. § 103(a)

In section 5 of the detailed action, under 35 U.S.C. § 103(a) claims 1, 2 and 20 were rejected as being unpatentable over U.S. Patent Application 2003/017096 to Christensen et al. entitled “Silicon-On-Insulator (SOI) Semiconductor Structure for Implementing Transistor Source Connections Using Buried Dual Rail Distribution” in view of U.S. Patent Application 2002/0060338 to Zhang entitled “Methods of Fabricating Vertical Field Effect Transistors by Conformal Channel Layer Deposition on Sidewalls and Vertical Field Effect Transistors Fabricated Thereby” stating that Christensen et al. teaches “N and P ground regions formed from the SOI layer (regions are identical to the claimed invention).” It is respectfully submitted that the rejection does not specifically indicate which are the N and P ground regions in Zhang. However the rejected claims have been amended to make it clear that there is an underlayer

Serial No.:	10/710,736	Art Unit:	2811
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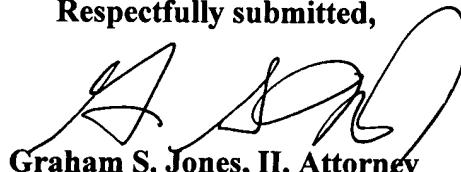
**including “an N well and a P well and ground plane regions” upon which is formed an “epitaxial semiconductor layer on said top surfaces of said N well and said P well”. That structure is not shown or suggested by either Zhang or Christensen. Thus it is respectfully submitted that the grounds of rejection under 35 U.S.C. § 103(a) are now moot as the new independent claims 20 and 21 and the claims dependent thereupon are clearly unsuggested by the combination of references cited.**

**Accordingly, the pending claims and the application as a whole are now believed to be patentable over the prior art of record.**

**No fee is believed to be due for the submission of this amendment. If any fees are required, however, please charge such fees to Deposit Account No. 09-0458.**

**In view of the amendments and the above remarks favorable action including allowance of the claims and the application as a whole are respectfully solicited.**

**Respectfully submitted,**



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